



Trustees' Financial Summary

FY2015-16

Submit ID: 1184-16772706

15 Flathead County

1184 West Valley Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Cindy Foley **Phone #:** (406) 755-7239

(Signature)

(Date)

Chair, Board of Trustees: Stephanie Nadasi

(Signature)

(Date)

County Superintendant Jack Eggensperger

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
110	Schlegel Coats/Kids	LOCAL		
111	Big Sky Fit Kids	LOCAL		
112	Library	LOCAL		
125	Title VI,Part B,Subpart 1,Small Rural Schools(SRS), 14-15	FEDERAL		84.358A
126	Title VI, Part B, Subpart 1, Small Rural Schools(SRS), 15,16	FEDERAL		84.358A
161	EXXON-MOBILE	LOCAL		
163	Consumable Supplies	LOCAL		
165	Activity Bus	LOCAL		
166	Unanticipated Tuition	LOCAL		
167	Plum Creek Grant, Bodman	LOCAL		
168	Donations Community	LOCAL		
170	Flex Forfeiture	LOCAL		
171	MUST Assessment	LOCAL		
172	Medicaid	STATE		State
173	Multidistrict Incentive	STATE		
176	Broussard Foundation Donation	LOCAL		
177	Readers Cafe	LOCAL		
178	Altacare	STATE		
179	Flathead Conservation Grant	LOCAL		
316	Title I, Part A, Improving Basic Programs	FEDERAL	1511843110	84.010A
329	PE UNIFORMS	LOCAL		
364	ENGINEERING CLASS DONATION	LOCAL		
365	State OTO Indian Education for All	STATE		state
420	General fund Title 1 Expenditures	LOCAL		
510	Interest	LOCAL		
774	IDEA Part B (Trans from Coop)	FEDERAL	1596957713allo	84.027A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	421,874.77	921.55	6,578.17	18,505.10
02	Taxes Receivable - Real and Personal (120-149)	46,021.79	12,695.03	37.52	
03	Taxes Receivable - Protested (150-159)		0.04		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				242.34
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	467,896.56	13,616.62	6,615.69	18,747.44
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	46,021.79	12,695.07	37.52	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	76,175.45			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	345,699.32	921.55	6,578.17	18,747.44
52	TOTAL FUND BALANCE/EQUITY	421,874.77	921.55	6,578.17	18,747.44
53	TOTAL LIABILITIES AND FUND BALANCE	467,896.56	13,616.62	6,615.69	18,747.44

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(298.88)	138,461.43	79,450.80	7,919.52
02	Taxes Receivable - Real and Personal (120-149)	4,035.42			
03	Taxes Receivable - Protested (150-159)	0.02			0.01
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			8,970.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,736.56	138,461.43	88,420.80	7,919.53
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,035.44			0.01
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(298.88)	138,461.43	88,420.80	7,919.52
52	TOTAL FUND BALANCE/EQUITY	(298.88)	138,461.43	88,420.80	7,919.52
53	TOTAL LIABILITIES AND FUND BALANCE	3,736.56	138,461.43	88,420.80	7,919.53

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,841.52	12,537.37
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			7,841.52	12,537.37
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			7,841.52	12,537.37
52	TOTAL FUND BALANCE/EQUITY			7,841.52	12,537.37
53	TOTAL LIABILITIES AND FUND BALANCE			7,841.52	12,537.37



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,540.86	40,143.22		79,743.25
02	Taxes Receivable - Real and Personal (120-149)				25,461.22
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,540.86	40,143.22		105,204.47
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				25,461.22
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6,540.86	40,143.22		79,743.25
52	TOTAL FUND BALANCE/EQUITY	6,540.86	40,143.22		79,743.25
53	TOTAL LIABILITIES AND FUND BALANCE	6,540.86	40,143.22		105,204.47

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	122,859.50			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	122,859.50			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	414.46			
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	122,445.04			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	122,859.50			
53	TOTAL LIABILITIES AND FUND BALANCE	122,859.50			

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			45,115.05	2,524.68
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			45,115.05	2,524.68
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			45,115.05	2,524.68
52	TOTAL FUND BALANCE/EQUITY			45,115.05	2,524.68
53	TOTAL LIABILITIES AND FUND BALANCE			45,115.05	2,524.68

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,779.71	23,296.30		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	8,779.71	23,296.30		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	8,779.71	23,296.30		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	8,779.71	23,296.30		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	8,779.71	23,296.30		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	745,255.78	736,283.03
1190	Penalties and Interest on Taxes	1,691.39	1,244.63
1310	Individual Tuition	13,185.00	23,642.61
1510	Interest Earnings	2,897.45	3,328.18
1900	Other Revenue from Local Sources	1,833.62	0.00
3110	Direct State Aid	1,460,568.84	1,583,354.59
3111	Quality Educator	119,246.40	128,722.55
3112	At Risk Student	9,652.08	8,683.64
3113	Indian Education For All	11,648.40	12,507.12
3114	American Indian Achievement Gap	1,400.00	1,230.00
3115	State Spec Ed Allowable Cost Pymt to Districts	103,665.91	131,229.14
3116	Data For Achievement	8,565.00	11,980.00
3118	Natural Resource Development	10,408.25	17,775.68
3120	State Guaranteed Tax Base Aid	747,442.56	854,797.58
3444	State School Block Grant	65,071.74	65,071.74
3446	SB96 Block Grant Reimbursement	13,667.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,316,200.32	3,579,850.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	1,684,767.99	1,761,465.40
		2XX	Personal Services - Employee Benefits	200,394.87	172,326.18
		3XX	Purchased Professional and Technical Services	8,725.32	12,475.27
		4XX	Purchased Property Services	1,069.96	0.00
		5XX	Other Purchased Services	14,253.51	14,180.19
		6XX	Supplies and Materials	95,516.60	120,160.69
		7XX	Property and Equipment Acquisition	9,922.50	7,482.00
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	62,997.75	85,269.70
		2XX	Personal Services - Employee Benefits	5,737.49	5,860.50
		5XX	Other Purchased Services	927.40	1,324.40
		6XX	Supplies and Materials	243.55	320.10
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries	76,921.94	82,296.49
		2XX	Personal Services - Employee Benefits	8,078.39	8,600.74
		3XX	Purchased Professional and Technical Services	220.00	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			4XX Purchased Property Services	339.00	393.50
			5XX Other Purchased Services	6,156.92	385.33
			6XX Supplies and Materials	5,376.22	12,188.61
			810 Dues and Fees	160.00	250.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	68,133.77	69,815.71
			2XX Personal Services - Employee Benefits	7,125.31	7,169.05
			5XX Other Purchased Services	40.00	160.00
			6XX Supplies and Materials	5,966.83	7,011.44
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	131,824.69	140,166.51
			2XX Personal Services - Employee Benefits	9,495.09	14,624.96
			3XX Purchased Professional and Technical Services	0.00	3,146.00
			5XX Other Purchased Services	13,445.00	10,385.54
			6XX Supplies and Materials	5,719.79	5,483.92
			7XX Property and Equipment Acquisition	15,679.00	0.00
			810 Dues and Fees	4,441.00	4,572.00
			8XX Other Expenditures	3,194.79	5,799.25
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	63,892.01	119,855.17
			2XX Personal Services - Employee Benefits	4,942.94	9,888.10
			5XX Other Purchased Services	889.77	4,017.49
			6XX Supplies and Materials	1,305.25	1,705.41
			810 Dues and Fees	1,350.00	425.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	63,729.50	68,814.16
			2XX Personal Services - Employee Benefits	6,967.61	7,470.12
			3XX Purchased Professional and Technical Services	6,670.00	7,642.50
			5XX Other Purchased Services	2,268.55	5,724.86
			6XX Supplies and Materials	2,083.32	4,218.05
			810 Dues and Fees	688.00	469.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	136,399.07	98,621.45
			2XX Personal Services - Employee Benefits	24,793.53	16,905.94
			3XX Purchased Professional and Technical Services	7,337.02	85,087.98
			4XX Purchased Property Services	65,984.20	69,719.16
			5XX Other Purchased Services	427.72	26,230.00
			6XX Supplies and Materials	42,788.18	41,624.32
			7XX Property and Equipment Acquisition	0.00	14,540.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	841.50	337.50
			2XX Personal Services - Employee Benefits	44.71	15.85

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	547.30	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	84,979.00	50,512.63
280	Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	229,520.28	217,941.54
			2XX Personal Services - Employee Benefits	41,726.16	37,594.84
			3XX Purchased Professional and Technical Services	592.30	0.00
			5XX Other Purchased Services	0.00	298.35
			6XX Supplies and Materials	1,601.18	280.11
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	177.22
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	9,562.82	9,929.30
316	Data For Achievement				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	3,169.00	0.00
			6XX Supplies and Materials	1,884.30	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	2,398.20	0.00
			6XX Supplies and Materials	1,113.50	0.00
365	Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,692.22	8,179.55
			2XX Personal Services - Employee Benefits	48.39	2,760.08
			5XX Other Purchased Services	0.00	200.00
			6XX Supplies and Materials	4,224.68	4,496.12
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	541.50	104.00
			2XX Personal Services - Employee Benefits	34.56	6.93
720	School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	21,590.00	30,147.50
			2XX Personal Services - Employee Benefits	102.04	161.73
910	Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	13,871.09
			2XX Personal Services - Employee Benefits	0.00	3,517.62
			6XX Supplies and Materials	0.00	45,803.77
999	Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	7,000.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
163	Consumable Supplies					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials	0.00	8,972.27	
420	General fund Title 1 Expenditures					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			6XX Supplies and Materials	0.00	61.54	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,299,604.99</u>	<u>3,571,641.73</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					451,519.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,579,850.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,571,641.73	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	76,175.45	Less Last Year	114,028.78 (4b)	-37,853.33	
					-37,853.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					421,874.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	210,268.62	203,377.35
	1190 Penalties and Interest on Taxes	480.39	346.24
	1510 Interest Earnings	320.71	199.87
	1900 Other Revenue from Local Sources	60.55	0.00
	2220 County On-Schedule Trans Reimb	25,269.99	27,585.35
	3210 State On-Schedule Trans Reimb	25,270.01	27,448.65
	3444 State School Block Grant	7,108.36	7,108.36
	3446 SB96 Block Grant Reimbursement	3,935.05	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		272,713.68	266,065.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	36,472.04	39,776.70
			2XX Personal Services - Employee Benefits	2,889.21	2,825.53
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	11,275.07	21,150.81
			2XX Personal Services - Employee Benefits	869.98	1,740.28
		27XX	Student Transportation Services		
			5XX Other Purchased Services	227,305.42	247,648.81
			6XX Supplies and Materials	67.20	0.00
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			5XX Other Purchased Services	2,254.56	2,486.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				281,133.48	315,628.81



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					50,484.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					266,065.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					315,628.81	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					921.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,469.40	640.54
	1130 Tax Title and Property Sales	3.35	0.00
	1190 Penalties and Interest on Taxes	0.00	1.52
	1510 Interest Earnings	33.96	44.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,506.71	686.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					5,891.53 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					686.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,578.17 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	23.93	40.06	
	1612 School Breakfast Program	53,027.95	67,817.51	
	1900 Other Revenue from Local Sources	71.67	0.00	
	3220 State Food Services Match	434.76	242.34	
	4550 Federal Child Nutrition	62,118.64	76,796.27	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		115,676.95	144,896.18	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	22,729.13	52,292.46
			2XX Personal Services - Employee Benefits	6,981.73	12,430.71
			3XX Purchased Professional and Technical Services	59,014.26	27,171.70
			5XX Other Purchased Services	370.30	365.41
			6XX Supplies and Materials	26,384.01	34,413.12
			810 Dues and Fees	37.50	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				115,516.93	126,673.40

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						524.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						144,896.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						126,673.40 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						18,747.44 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	69,223.78	64,781.74
	1190 Penalties and Interest on Taxes	160.18	111.56
	1510 Interest Earnings	94.15	124.56
	6100 Material Prior Period Revenue Adjustments	20,580.01	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		90,058.12	65,017.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	76,325.21	82,592.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				76,325.21	82,592.71

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	17,275.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65,017.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	82,592.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-298.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	764.41	905.79
	2240 County Retirement Distribution	459,509.45	457,559.15
	6100 Material Prior Period Revenue Adjustments	0.11	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		460,273.97	458,464.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	280,963.12	296,471.99
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	11,886.04	12,517.08
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	12,124.91	13,098.15
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	11,245.82	11,654.84
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	27,438.21	27,298.29
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	10,229.19	21,658.32
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	11,341.26	11,677.43
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	21,395.79	14,635.48
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	73.33	76.53
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	40,666.34	36,194.20
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	1,424.71	3,537.97
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	42.67	8.20
	610 Adult Continuing Education Programs				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	0.00	86.89



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	3,151.42	4,425.28
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	3,828.33	6,386.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					435,811.14	459,727.52

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					139,724.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					458,464.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					459,727.52	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					138,461.43	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
110	Schlegel Coats/Kids	
	1900 Other Revenue from Local Sources	160.00
112	Library	
	1900 Other Revenue from Local Sources	269.50
126	Title VI, Part B, Subpart 1, Small Rural Schools(SRS), 15,16	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	42,880.78
161	EXXON-MOBILE	
	1900 Other Revenue from Local Sources	500.00
165	Activity Bus	
	1900 Other Revenue from Local Sources	2,535.20
166	Unanticipated Tuition	
	1310 Individual Tuition	3,988.51
168	Donations Community	
	1900 Other Revenue from Local Sources	1,345.60
172	Medicaid	
	1900 Other Revenue from Local Sources	15,395.89
178	Altacare	
	1900 Other Revenue from Local Sources	73,145.00
316	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	79,812.00
329	PE UNIFORMS	
	1900 Other Revenue from Local Sources	1,730.00
364	ENGINEERING CLASS DONATION	
	1900 Other Revenue from Local Sources	2,825.00
510	Interest	
	1510 Interest Earnings	623.26
774	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	9,929.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		235,140.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
110	Schlegel Coats/Kids			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	61.97
			110 Subtotal	61.97



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
111	Big Sky Fit Kids				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			218.91
		111 Subtotal			218.91
125	Title VI,Part B,Subpart 1,Small Rural Schools(SRS), 14-15				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		5XX Other Purchased Services			389.55
		6XX Supplies and Materials			854.74
		125 Subtotal			1,244.29
126	Title VI, Part B, Subpart 1, Small Rural Schools(SRS), 15,16				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		1XX Personal Services - Salaries			33,858.07
		2XX Personal Services - Employee Benefits			6,019.55
		5XX Other Purchased Services			420.07
		6XX Supplies and Materials			1,338.80
		126 Subtotal			41,636.49
161	EXXON-MOBILE				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			100.00
		161 Subtotal			100.00
165	Activity Bus				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits			524.97
		6XX Supplies and Materials			25.98
	27XX Student Transportation Services				
		1XX Personal Services - Salaries			1,982.50
		3XX Purchased Professional and Technical Services			157.26
		4XX Purchased Property Services			59.00
		6XX Supplies and Materials			541.41
		165 Subtotal			3,291.12
166	Unanticipated Tuition				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			4,150.40
		166 Subtotal			4,150.40



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
170	Flex Forfeiture				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits		53.00
			170 Subtotal		53.00
171	MUST Assessment				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits		2,933.29
			171 Subtotal		2,933.29
172	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		1,045.02
			172 Subtotal		1,045.02
176	Broussard Foundation Donation				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		10,000.00
			176 Subtotal		10,000.00
177	Readers Cafe				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		144.27
			177 Subtotal		144.27
178	Altacare				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		73,009.04
			178 Subtotal		73,009.04
316	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		64,212.29
		2XX	Personal Services - Employee Benefits		14,875.71
		5XX	Other Purchased Services		724.00
			316 Subtotal		79,812.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
329	PE UNIFORMS				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		826.62
			329 Subtotal		826.62
364	ENGINEERING CLASS DONATION				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,397.81
			364 Subtotal		1,397.81
365	State OTO Indian Education for All				
	365	Indian Education for All - OTO & Ongoing			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,650.94
			365 Subtotal		1,650.94
510	Interest				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,459.44
			510 Subtotal		1,459.44
774	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services		54.00
		5XX	Other Purchased Services		775.78
		6XX	Supplies and Materials		7,497.11
	26XX	Operation and Maintenance of Plant Services			
		6XX	Supplies and Materials		1,602.41
			774 Subtotal		9,929.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					232,963.91



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					86,244.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					235,140.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					232,963.91 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					88,420.80 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
110 Schlegel Coats/Kids	160.00	61.97	98.03
111 Big Sky Fit Kids	0.00	218.91	-218.91
112 Library	269.50	0.00	269.50
125 Title VI,Part B,Subpart 1,Small Rural Schools(SRS), 14-15	0.00	1,244.29	-1,244.29
126 Title VI, Part B, Subpart 1, Small Rural Schools(SRS), 15,16	42,880.78	41,636.49	1,244.29
161 EXXON-MOBILE	500.00	100.00	400.00
165 Activity Bus	2,535.20	3,291.12	-755.92
166 Unanticipated Tuition	3,988.51	4,150.40	-161.89
168 Donations Community	1,345.60	0.00	1,345.60
170 Flex Forfeiture	0.00	53.00	-53.00
171 MUST Assessment	0.00	2,933.29	-2,933.29
172 Medicaid	15,395.89	1,045.02	14,350.87
176 Broussard Foundation Donation	0.00	10,000.00	-10,000.00
177 Readers Cafe	0.00	144.27	-144.27
178 Altacare	73,145.00	73,009.04	135.96
316 Title I, Part A, Improving Basic Programs	79,812.00	79,812.00	0.00
329 PE UNIFORMS	1,730.00	826.62	903.38
364 ENGINEERING CLASS DONATION	2,825.00	1,397.81	1,427.19
365 State OTO Indian Education for All	0.00	1,650.94	-1,650.94
510 Interest	623.26	1,459.44	-836.18
774 IDEA Part B (Trans from Coop)	9,929.30	9,929.30	0.00
Total	235,140.04	232,963.91	2,176.13



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	5.90
	1190 Penalties and Interest on Taxes	0.27	0.00
	1510 Interest Earnings	80.60	72.21
	6100 Material Prior Period Revenue Adjustments	-11.74	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		69.13	78.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	525.00
			2XX	Personal Services - Employee Benefits	0.00	2.83
			3XX	Purchased Professional and Technical Services	860.00	0.00
			5XX	Other Purchased Services	256.96	198.01
			6XX	Supplies and Materials	1,076.61	1,832.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,193.57	2,558.03	

Schedule Of Changes Worksheet			Fund Code 17
Beginning Fund Balance			10,399.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			78.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			2,558.03 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			7,919.52 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	60.25	70.92	
	1900 Other Revenue from Local Sources	875.00	1,905.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>935.25</u>	<u>1,975.92</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20
PRC	Program	Function	Object	2015 Value 2016 Value
	1XX Regular Education Programs - Elementary/Secondary			
	26XX Operation and Maintenance of Plant Services			
	3XX Purchased Professional and Technical Services			0.00 3,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00 3,500.00</u>

Schedule Of Changes Worksheet				Fund Code 20
Beginning Fund Balance				9,365.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,975.92 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,500.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				7,841.52 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	66.72	90.60
	5300 Operating Transfers from Other Funds	7,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,066.72	90.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	3,781.26	0.00	
			2XX Personal Services - Employee Benefits	510.75	0.00	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX Personal Services - Salaries	1,687.80	0.00	
			2XX Personal Services - Employee Benefits	8.70	0.00	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	404.81	0.00	
			2XX Personal Services - Employee Benefits	25.84	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,419.16	0.00	

Schedule Of Changes Worksheet			Fund Code 21
Beginning Fund Balance			12,446.77 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			90.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			0.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			12,537.37 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	45.97	66.90
	3281 State Technology Aid	3,399.07	3,592.05
	3447 SB96 Combined Block Grant Reimbursement	4,719.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,164.79	3,658.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	0.00	3,000.00
			5XX	Other Purchased Services	2,127.36	0.00
			6XX	Supplies and Materials	4,336.28	880.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,463.64	3,880.81	

Schedule Of Changes Worksheet				Fund Code 28
Beginning Fund Balance				6,762.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				3,658.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				3,880.81 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				6,540.86 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	151.94	240.27
	1900 Other Revenue from Local Sources	328.00	1,817.00
	3445 State Combined Fund School Block Grant	10,168.88	10,168.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,648.82	12,226.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					27,917.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,226.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					40,143.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	499,888.27	488,221.58
	1190 Penalties and Interest on Taxes	873.74	828.35
	1510 Interest Earnings	1,355.20	1,125.47
	3120 State Guaranteed Tax Base Aid	0.00	42,574.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		502,117.21	532,750.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			840	Principal On Debt	265,000.00	270,000.00
			850	Interest on Debt	333,149.60	232,770.00
			860	Agent Fees/Issuance Costs	700.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				598,849.60	503,120.00	

Schedule Of Changes Worksheet					Fund Code 50
Beginning Fund Balance					50,112.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					532,750.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					503,120.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					79,743.25 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	31,560.84	5,789.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>31,560.84</u>	<u>5,789.28</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials	5,863.61	28,309.24
	222X	Educational Media Services			
		6XX	Supplies and Materials	0.00	9,620.28
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	0.00	7,796.43
		4XX	Purchased Property Services	450.00	200.00
		6XX	Supplies and Materials	0.00	7,661.45
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	13,668.00	0.00
		5XX	Other Purchased Services	12,101.03	0.00
		7XX	Property and Equipment Acquisition	4,591,459.38	1,838,325.62
	910	Food Services			
		31XX	Food Services		
		6XX	Supplies and Materials	0.00	5,935.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,623,542.02</u>	<u>1,897,848.64</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	2,036,367.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,789.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,897,848.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	414.46	
Less Last Year	21,863.00	(4b)
	-21,448.54	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	122,859.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	94,273.94	108,007.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>94,273.94</u>	<u>108,007.79</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	90,118.28	108,778.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>90,118.28</u>	<u>108,778.14</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	45,885.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	108,007.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	108,778.14	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	45,115.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.44	18.24
	1920 Contributions/Donations from Private Sources	2,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,506.44</u>	<u>18.24</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX	Community Services Programs			
		33XX	Community Services		
			870 Student Scholarships	869.46	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>869.46</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	2,506.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,524.68	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	101,333.98	134,258.54
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,773,172.37	1,861,719.92
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	36,721.26	47,888.93
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	52,458.51	58,352.40
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	51,955.00	96,472.22
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	4,612,344.74	1,476,750.35
XX	XXX 4XXX 73X	Major Equipment-New	12,138.64	315,615.68
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	76,325.21	82,592.71
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	90,568.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	90,568.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	30,189.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	130,419.07
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	348,636.85
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	217,941.54	0.00	0.00	0.00	0.00
280	1XXX	2XX	37,594.84	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	298.35	82,592.71	0.00	0.00	0.00
280	1XXX	6XX	280.11	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	9,929.30	0.00	0.00	0.00	0.00
Totals			266,044.14	82,592.71	0.00	0.00	0.00

348,636.85

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 1184-16772706

15 Flathead County

1184 West Valley Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	119,672.50	0.00	0.00	0.00	119,672.50
Land Improvements	209,348.58	0.00	152,404.22	0.00	361,752.80
Buildings	3,338,603.01	0.00	6,692,070.91	0.00	10,030,673.92
Machinery and Equipment	457,819.21	0.00	30,219.00	0.00	488,038.21
Construction in Progress	4,929,869.47	0.00	0.00	4,929,869.47	0.00
Totals at Historical Cost	9,055,312.77	0.00	6,874,694.13	4,929,869.47	11,000,137.43
Depreciation					
Improvement Accum	93,671.27	0.00	30,729.90	0.00	124,401.17
Building Accum	1,329,259.70	0.00	216,128.84	0.00	1,545,388.54
Machinery and Equipment Accum	335,776.36	0.00	31,551.85	0.00	367,328.21
Total Accumulated Depreciation	1,758,707.33	0.00	278,410.59	0.00	2,037,117.92
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	7,296,605.44	0.00	6,596,283.54	4,929,869.47	8,963,019.51

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,166.89	0.00	0.00
Support Services Staff (22XX)	9,500.90	0.00	0.00
General Administration (23XX)	6,962.49	0.00	0.00
Operations and Maintenance (26XX)	4,705.76	0.00	0.00
Food Service (31XX)	3,879.80	0.00	0.00
 Total Depreciation for FY2016	 26,215.84	 0.00	 0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

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1184 West Valley Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	186,953.24	1,750.45	0.00	0.00	188,703.69	0.00	188,703.69
Total Governmental Activity							
Non-bond Long-Term Liabilities	186,953.24	1,750.45	0.00	0.00	188,703.69	0.00	188,703.69
Bond(s)							
02/06/2014	6,800,000.00	0.00	270,000.00	0.00	6,530,000.00	280,000.00	6,250,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	6,800,000.00	0.00	270,000.00	0.00	6,530,000.00	280,000.00	6,250,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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1184 West Valley Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	336,139.66	73,666.27	0.00	409,805.93
Net Pension - TRS	2,596,853.00	397,556.00	0.00	2,994,409.00